

Josephine Wang  
General Counsel  
SECURITIES INVESTOR PROTECTION  
CORPORATION  
805 15<sup>th</sup> Street, N.W., Suite 800  
Washington, DC 20005  
Telephone: 202-371-8300  
E-mail: [jwang@sipc.org](mailto:jwang@sipc.org)

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

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IN RE:

BERNARD L. MADOFF,

Debtor.

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)  
)  
) Adv. Pro. No. 08-01789 (BRL)  
)  
)

) SIPA Liquidation  
)

) (Substantively Consolidated)  
)  
)

**CERTIFICATE OF SERVICE**

I, Robin Cotchan, hereby certify that on December 9, 2010, I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Fifth Applications of Trustee and Counsel for Interim Compensation and Reimbursement of Expenses, to be served upon counsel for those parties who receive electronic service through

ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

A handwritten signature in cursive script, reading "Robin Cotchan", is written over a solid horizontal line.

Robin Cotchan

Schedule A

**Via U.S. Mail:**

Irving H. Picard, Esq.  
David J. Sheehan, Esq.  
Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, NY 10111

Internal Revenue Service  
District Director  
290 Broadway, 5<sup>th</sup> Floor  
New York, NY 10008

U.S. Department of Justice, Tax Division  
Box 55  
Ben Franklin Station  
Washington, DC 20044

**Chapter 7 Trustee:**

Alan Nisselson, Esq.  
Windels Marx Lane & Mittendorf, LLP  
156 West 56<sup>th</sup> Street  
New York, NY 10019

**Securities and Exchange Commission:**

Alistaire Bambach – [bambacha@sec.gov](mailto:bambacha@sec.gov)  
Alexander Mircea Vasilescu - [vasilescua@sec.gov](mailto:vasilescua@sec.gov)  
Terri Swanson - [swansont@sec.gov](mailto:swansont@sec.gov)  
Israel E. Friedman – [friedmani@sec.gov](mailto:friedmani@sec.gov)  
Preethi Krishnamurthy - [krishnamurthyp@sec.gov](mailto:krishnamurthyp@sec.gov)

**United States Attorney for SDNY:**

Marc Litt - [marc.litt@usdoj.gov](mailto:marc.litt@usdoj.gov)  
Lisa Baroni - [lisa.baroni@usdoj.gov](mailto:lisa.baroni@usdoj.gov)  
Natalie Kuehler - [natalie.kuehler@usdoj.gov](mailto:natalie.kuehler@usdoj.gov)